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UNITED STATES INTERNAL REVENUE SERVICE, and Revenue Agent JAMES RENO

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF CALIFORNIA

JOHN D. DILLINGHAM,

Petitioner,

v.

UNITED STATES INTERNAL REVENUE  
SERVICE, Revenue Agent JAMES RENO,  
and BUTTE COMMUNITY BANK,

Respondents;

UNITED STATES OF AMERICA and  
Revenue Agent JAMES RENO,

Cross-Petitioners,

v.

BUTTE COMMUNITY BANK,

Cross-Respondent.

MISC. S-05-44-WBS/PAN-PS

**ORDER ADOPTING MAGISTRATE  
JUDGE'S FINDINGS AND  
RECOMMENDATIONS,  
DISMISSING PETITION TO QUASH  
AND ENFORCING I.R.S. SUMMONS**

Taxpayer: John D. Dillingham

John D. Dillingham sues the Internal Revenue Service ("IRS"), Revenue Agent James Reno, and Butte Community Bank, seeking to quash an IRS administrative summons. The United States of America and Revenue Agent Reno cross-petition for enforcement of the summons. Magistrate Judge Peter A. Nowinski filed Findings and Recommendations on April 25, 2005. On May 5, 2005, Mr. Dillingham filed timely objections seeking an indefinite

1 continuance of these proceedings. The matter is before court the on the Magistrate Judge's  
2 Findings and Recommendations for final disposition.

3 The court has reviewed the entire record de novo under 28 U.S.C. § 636(b)(1)(C) and  
4 Local Rule 72-304, and is satisfied that the Magistrate Judge's findings and recommendations  
5 are supported by the record and by proper analysis; that the petition to quash should be  
6 dismissed for lack of subject matter jurisdiction for failure to fulfill the statutory requisites for  
7 petitions to quash, see I.R.C. § 7609(b)(2)(B); and that the requested summons enforcement  
8 should be granted.

9 Accordingly, it is hereby ORDERED as follows:

10 1. Petitioner's request for an indefinite continuance is DENIED.

11 2. The Magistrate Judge's Findings and Recommendations Re: Petitions to Quash IRS  
12 Summonses, and Tax Summons Enforcement, filed April 25, 2005, are ADOPTED IN FULL.

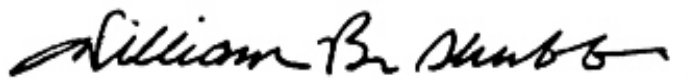
13 3. The Petition to Quash Summons filed by petitioner John D. Dillingham is  
14 DISMISSED for lack of subject matter jurisdiction.

15 4. The summons issued to cross-respondent, Butte Community Bank, is ENFORCED.

16 5. Cross-respondent, Butte Community Bank, is ORDERED to appear at 1395  
17 Ridgewood Drive, #200, Chico, California, before Revenue Agent James P. Reno, or his  
18 designated representative, within twenty-one days of the date of the filing of this order, or at  
19 an alternate time and date to be set by Revenue Agent Reno, then and there to be sworn, to  
20 give testimony, and to produce for examining and copying the books, checks, records, papers  
21 and other data demanded by the summons, the examination to continue from day to day until  
22 completed.

23 It is SO ORDERED.

24  
25 DATED: June 29, 2005

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28 WILLIAM B. SHUBB  
UNITED STATES DISTRICT JUDGE

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**CERTIFICATE OF SERVICE BY MAIL**

The undersigned hereby certifies that she is an employee in the Office of the United States Attorney for the Eastern District of California and is a person of such age and discretion to be competent to serve papers.

That on **June 29, 2005**, she served a copy of

**ORDER ADOPTING MAGISTRATE JUDGE'S FINDINGS  
AND RECOMMENDATIONS, DISMISSING PETITION TO  
QUASH AND ENFORCING I.R.S. SUMMONS**

by placing said copy in a postpaid envelope, addressed to the person(s) hereinafter named, at the place(s) and address(es) stated below, which is/are the last known address(es), and by depositing said envelope and contents in the United States Mail at Sacramento, California.

Addressee(s):

Mr. John D. Dillingham  
701 East Lassen Ave., #165  
Chico, CA 95973

/s/ Pamela Beauvais  
PAMELA BEAUVAIS